



THE UNITED STATES PATENT AND TRADEMARK OFFICE

MRD 5/1/08

In re Application of:

Lior GEPSTEIN et al

Serial No.: 10/759,734

Filed: January 20, 2004

For: **methods of generating human cardiac cells and tissues and uses thereof**

Examiner: Anoop Kumar Singh

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Group Art Unit: 1632

Attorney
Docket: 27395

**Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450**

RESPONSE TO FINAL

Sir:

This is in response to the United States Patent and Trademark Final Office Action mailed November 5, 2007, which response is being made on or before May 5, 2008, and for which a one month extension of time fee is due and enclosed herewith.

Applicant submits this response for entry into the record, in which:

Amendments to the Claims begin on page 2.

Remarks begin on page 32.

Please amend the above-identified application as follows: